



News Release

Media Relations Office

Washington, D.C.

Tel. 202.622.4000

For Release: 10/03/01

Release No: IR-2001-93

**IRS RELEASES NEW CONTINUING PROFESSIONAL EDUCATION TEXT
FOR EXEMPT ORGANIZATIONS**

WASHINGTON – The Internal Revenue Service today issued the text of educational training material for its Exempt Organizations agents that includes articles on campaign activities and Form 990 details.

“The Exempt Organizations 2002 Continuing Professional Education Technical Instruction Program” – also known as the EO CPE text – provides an annual technical update for IRS Exempt Organizations revenue agents. Although the text may not be relied upon as precedent, the IRS routinely releases the CPE text to the public so the exempt organizations community may remain informed about the topics and substance of current issues on which agents are being trained.

“This year’s text provides useful guidance in a variety of areas,” said Steven T. Miller, Director of Exempt Organizations for the IRS Tax Exempt and Government Entities division (TE/GE). “It represents the hard work of many talented individuals. I know it will be useful for our agents and for the practitioner community.”

This year’s text contains 10 articles. One article of special interest addresses in a comprehensive manner the rules relating to political campaign activities. It includes a discussion of the rules relating to both charities and political organizations and contains an up-to-date analysis of last year’s legislative changes to the reporting requirements in this area.

Another article reviews developments in the intermediate sanctions area, including checklists intended to satisfy the requirements of the new temporary regulations.

Yet another article explains how to accurately complete and review the Form 990, a document that is getting more attention from the public and from the IRS.

(more)

Other articles in this year's text include:

- A discussion of the rules governing whether medical residents are students for employment tax purposes.
- An overview of agency law – governing situations in which one person acts as the agent of another -- and its application to unrelated business income tax.
- An update on healthcare issues, including a discussion of joint ventures.
- An overview of the private benefit issues for beauty pageant organizations.
- An overview of the law related to local benevolent life insurance companies.

The EO CPE text is available electronically on the IRS Website at www.irs.gov/eo. The hard copy text is also available for sale. Orders should be addressed to:

Internal Revenue Service
Freedom of Information Reading Room
P.O. Box 795
Ben Franklin Station
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Phone: 202-622 5164 (not a toll-free number)

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